



Idaho State Senate

State Capitol
P.O. Box 83720
Boise, Idaho 83720-0081

February 22, 2012

Senator Werk
Representative Bayer
Co-Chairman, JLOC

Dear Sirs:

The Senate Local Government would like to request an evaluation of the tax rates in Idaho as compared to other states. There are national relative comparisons among states, but none using a weighted quantitative analysis.

There are many organizations that come before the committee saying that a particular tax is higher in Idaho than in another state, and thus Idaho companies cannot be competitive. However, with no independent and objective comparison available of the overall tax structure of Idaho in relation to other states, it is unfair to measure one specific tax between states. The committee would like to see what best practices are available to policymakers in other states.

This request would be of ongoing use not only for those who are on the committee today, but in years to come in order to make more informed and quantitative decisions related to tax policy.

The committee would like to have this completed by October of 2012.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Corder", written over a horizontal line.

Senator Tim Corder